

**Collin County, Texas**  
Unaudited Statement of Revenues, Expenditures and Changes in Fund Balance  
Governmental Funds  
For the Twelve Months Ended September 30, 2013 and 2012

	<u>September 30, 2013</u>	<u>September 30, 2012</u>
<b>Revenues:</b>		
Property taxes	\$ 180,442,564	\$ 175,441,693
Fees and charges for services	39,119,440	36,237,907
Intergovernmental revenue	12,844,058	15,828,676
Fines and forfeitures	4,280,633	4,102,007
Rental revenues	1,359,288	1,365,461
Interest	1,322,854	2,250,155
Miscellaneous	1,738,942	1,068,445
Total Revenues	<u>241,107,779</u>	<u>236,294,344</u>
<b>Expenditures:</b>		
Salaries and wages	107,651,348	108,093,868
Training and travel	747,093	713,384
Maintenance and operating	54,808,210	55,467,898
Capital projects - capital outlay	30,564,741	35,341,657
Debt service:		
Principal retirement	28,035,000	26,050,000
Interest and fiscal charges	16,801,041	16,107,474
Other debt service expenses	4,563,682	5,027,507
Total Expenditures	<u>243,171,115</u>	<u>246,801,788</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,063,336)</u>	<u>(10,507,444)</u>
<b>Other financing sources (uses):</b>		
Transfers in	3,029,963	9,343,845
Transfers out	(3,059,963)	(9,372,293)
Sale of assets	3,725,862	317,542
Debt issuance	74,185,000	71,535,000
Refunding escrow payments	(46,010,000)	(39,855,000)
Premium (discount) on sale of bonds	5,477,016	12,407,442
Total other financing sources (uses)	<u>37,347,878</u>	<u>44,376,536</u>
Net change in fund balances	35,284,542	33,869,092
<b>Fund balance - beginning</b>	<u>340,133,115</u>	<u>306,264,024</u>
<b>Fund balance - ending</b>	<u>\$ 375,417,657</u>	<u>\$ 340,133,116</u>